

CONNELL FOLEY LLP

ATTORNEYS AT LAW

85 LIVINGSTON AVENUE
ROSELAND, NJ 07068
(973) 535-0500
FAX: (973) 535-9217

OTHER OFFICES

HARBORSIDE FINANCIAL
CENTER
2510 PLAZA FIVE
JERSEY CITY, NJ 07311
(201) 521-1000
FAX: (201) 521-0100

888 SEVENTH AVENUE
9TH FLOOR
NEW YORK, NY 10106
(212) 307-3700
FAX: (212) 262-0050

THE ATRIUM, SUITE E
309 MORRIS AVENUE
SPRING LAKE, NJ 07762
(732) 449-1440
FAX: (732) 449-0934

1500 MARKET STREET
12TH FLOOR
EAST TOWER
PHILADELPHIA, PA 19101
(215) 246-3403
FAX: (215) 665-5727

LIBERTY VIEW BUILDING
457 HADDONFIELD ROAD
SUITE 230
CHERRY HILL, NJ 08002
(856) 317-7100
FAX: (856) 317-7117

COUNSEL

JOHN W. BISSELL
EUGENE J. CODEY, JR.
FRANCIS J. ORLANDO
FRANCIS E. SCHILLER*
EUGENE P. SQUEO*
BRIAN P. MORRISSEY*
NOEL D. HUMPHREYS*
ANTHONY ROMANO II*

KARIN I. SPALDING*
JODI ANNE HUDSON*
RICHARD A. JAGEN
JASON E. MARX*
ALEXIS E. LAZZARA
GAIL GOLDFARB*
THOMAS VECCHIO*
DANIEL B. KESSLER*
ROBERT A. VERDIBELLO*

DOUGLAS J. SHORT*
MICHELE T. TANTALLA*
HECTOR D. RUIZ*
PHILIP W. ALLOGRAMENTO III*
OLIVIA F. CLEAVER*
STEPHEN D. KESSLER
CHRISTOPHER ABATEMARCO*
ANTHONY J. CORINO*
INGRID E. DA COSTA
MEGHAN BARRETT BURKE*
LEO J. HURLEY*
RUKHSANA L. SINGH*
BRITTANY E. MIANO*
STACIE L. POWERS*
NICOLE B. DORY*
MICHAEL BOJBASA-
CHRISTOPHER M. HEMRICK*
SUSAN KWIATKOWSKI*
MELISSA D. LOPEZ
ANDREW L. BARON*
JASON D. FALK*
MEGHAN K. MUSSO*
BRENDAN W. CARROLL*
ELEONORE OFOSU-ANTWI*

EDMUND J. CAULFIELD*
SYDNEY J. DARLING*
NEIL V. SHAH*
STEPHEN R. TURANO*
STEVEN A. KROLL*
ROBERT M. DIPISA*
MATTHEW A. BAKER*
MICHAEL J. CREEGAN*
THOMAS M. BLEWITT, JR.*
MARY F. HURLEY
DANIELLE M. NOVAK*
KATELYN O'REILLY
JAMES E. FIGLIOZZI-
MATTHEW D. FIELDING*
MARIEL L. BELANGER*
NICHOLAS W. URCIUOLI
GENEVIEVE L. HORVATH
CHRISTINA SARTORIO*
THOMAS M. WESTER
DANIEL E. BONILLA*
CAITLIN PETRY CASCINO*
THOMAS FORRESTER, JR.
KARA M. STEGER-

JOHN A. PINDAR (1969)
GEORGE W. CONNELL (2005)
ADRIAN M. FOLEY, JR.
GEORGE J. KENNY*
KENNETH F. KUNZMAN
SAMUEL D. LORD (2012)
RICHARD D. CATENACCI
RICHARD J. BADOLATO*
PETER D. MANAHAN
JOHN B. MURRAY
MARK L. FLEDER
KEVIN J. COAKLEY
THOMAS S. COSMA
KATHLEEN S. MURPHY
PATRICK J. MCAULEY
PETER J. PIZZI*
KEVIN R. GARDNER
ROBERT E. RYAN
MICHAEL X. MCBRIDE*
JEFFREY W. MORYAN
EDWARD S. WARDELL
PETER J. SMITH*
WILLIAM P. KRAUSS
BRIAN G. STELLER
PHILIP F. MCGOVERN, JR.
KAREN PAINTER RANDALL
LIZA M. WALSH
JOHN P. LACEY*
MICHAEL J. CROWLEY-
TIMOTHY E. CORRISTON*
PATRICK J. HUGHES*+
JAMES C. MCCANN*
JOHN D. CROMIE

ANGELA A. IUSO*
WILLIAM T. MCGLOIN*
BRENDAN JUDGE
STEPHEN A. URBAN
CHARLES J. HARRINGTON III*
STEPHEN V. FALANGA*
TRICIA O'REILLY*
ANTHONY F. VITIELLO*+
MARC D. HAEFNER
JONATHAN P. MCHENRY
BRAD D. SHALIT*
M. TREVOR LYONS*
CRAIG S. DEMARESKI*
W. NEVINS MCCANN*
THOMAS J. O'LEARY*
MITCHELL W. TARASCHI
MICHAEL A. SHADIACK
OWEN C. MCCARTHY*
PATRICIA A. LEE*+
AGNIESZKA ANTONIAN*
MICHAEL MICELI
NEIL V. MODY*
STEVE BARNETT*
THOMAS M. SCUDERI*
JOSEPH M. MURPHY*
NANCY A. SKIDMORE*
CHRISTINE S. ORLANDO
JENNIFER C. CRITCHLEY*
PATRICK S. BRANNIGAN*
CHRISTINE I. GANNON*
ANDREW C. SAYLES*
WILLIAM D. DEVEAU*

*ALSO ADMITTED IN NEW YORK
+ALSO ADMITTED IN PENNSYLVANIA
-ONLY ADMITTED IN NEW YORK
PLEASE REPLY TO ROSELAND, NJ

Writer's Email: ASayles@connellfoley.com

May 9, 2014

VIA EMAIL

Hon. Leslie G. Foschio, U.S.M.J.
United States District Court
Western District of New York
2 Niagara Square
Buffalo, New York 14202

Re: Hallmark v. Cohen & Slamowitz, LLP, et al.
Civil Action No.: 11-cv-0842

Dear Judge Foschio:

This firm represents defendant Cohen & Slamowitz, LLP ("C&S") relevant to the above referenced matter. Presently pending before Your Honor is C&S's motion for reconsideration and for a protective order (Document No. 190) regarding the Court's order requiring the production of audited financial statements. Pursuant to my discussion with Sandra Wilson, I am enclosing a declaration of counsel containing the following financial documents on behalf of C&S:

- 2011 Financial Statements and Supplementary Information for C&S (C&S001022-001041);
- 2011 Consolidated Financial Statements and Consolidating Supplementary Information for C&S (C&S001042-001068);

May 9, 2014

Page 2

- 2012 Financial Statements and Supplementary Information for C&S (C&S001069-001088); and
- 2012 Consolidated Financial Statements and Consolidating Supplementary Information for C&S (C&S 001089-001115)

It is requested that the enclosed declaration and corresponding attachments be filed under seal in relation to the motion for reconsideration (Number 190).

The foregoing financial statements were served upon counsel in this matter subject to the ordered Stipulation of Confidentiality (Document No. 193). These documents were generally referenced within C&S's initial moving papers and C&S incorporates the materials as part of its submission and will reference the same in furtherance of its reply as they reflect the net worth of C&S and are further relevant to the pending application. They were not previously served as the Confidentiality Order had been submitted but not yet ordered.

During the April 2, 2014 oral arguments in this matter, it was ordered that financial documents would be subject to the confidentiality agreement. (*See* April 2, 2014 transcript, pp.104-105.) As these materials reflect the financials of C&S for 2011 and 2012, have been designated by C&S as confidential and have been ordered subject to the Stipulation of Confidentiality, it is respectfully requested that the attached declaration with exhibits be entered under sealed pursuant to Local Civil Rule 5.3(b) and that any submissions referencing the specific financial information contained therein may also be made under seal. If the Court requires that C&S file an independent motion to seal, it is respectfully requested the motion for reconsideration be adjourned to allow for such an application.

Very truly yours,

CONNELL FOLEY LLP

/s/ Andrew C. Sayles

Andrew C. Sayles

Encl.

cc: Brian Bromberg, Esq.
Thomas Leghorn, Esq.